

**PRATT UNIFIED SCHOOL DISTRICT NO. 382
PRATT, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2015**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

PRATT UNIFIED SCHOOL DISTRICT NO. 382
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BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

**Board of Education
Pratt Unified School District No. 382
Pratt, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Pratt Unified School District No. 382, Pratt, Kansas**, as of and for the year ended **June 30, 2015** and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Board of Education
Pratt Unified School District No. 382**

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in Note 1 of the financial statement, the financial statement is prepared by **Pratt Unified School District No. 382, Pratt, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Pratt Unified School District No. 382, Pratt, Kansas, as of June 30, 2015**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Pratt Unified School District No. 382, Pratt, Kansas, as of June 30, 2015**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements and district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Education
Pratt Unified School District No. 382**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2014 basic financial statement upon which another auditor rendered an unmodified opinion dated September 18, 2014. The 2014 basic financial statement and the accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2015, on our consideration of **Pratt Unified School District No. 382, Pratt, Kansas'** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Pratt Unified School District No. 382, Pratt, Kansas'** internal control over financial reporting and compliance.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
December 8, 2015

Fund	Beginning		Prior Year		Ending		Add			
	Unencumbered	Canceled	Cash Receipts	Expenditures	Cash Balance	Unencumbered and Accounts Payable	Ending Cash Balance			
	Cash Balance	Encumbrances	Cash Receipts	Expenditures	Cash Balance	Unencumbered and Accounts Payable	Ending Cash Balance			
General Fund	\$	0	\$	7,635,049	\$	0	\$	2,740	\$	2,740
Special Purpose Funds										
Supplemental General	136,263	0	2,837,091	2,610,764	362,590	120,072	482,662			
At Risk (4 year Old)	0	0	50,000	50,000	0	0	0			
At Risk (K-12)	0	0	720,000	720,000	0	0	0			
Bilingual Education	0	0	56,240	56,240	0	1,000	1,000			
Capital Outlay	653,609	0	579,374	362,041	870,942	79,009	949,951			
Driver Training	13,863	0	12,214	14,373	11,704	0	11,704			
Extraordinary School Program	44,878	0	85,389	86,015	44,252	0	44,252			
Food Service	72,487	0	513,618	496,222	89,883	0	89,883			
Professional Development	13,950	0	40,000	49,655	4,295	0	4,295			
Parent Education Program	0	0	33,122	33,122	0	3,512	3,512			
Special Education	200,004	0	1,816,646	1,780,970	235,680	0	235,680			
Vocational Education	62,825	0	140,681	175,366	28,140	10,553	38,693			
KPERS Contribution	0	0	640,241	640,241	0	0	0			
Federal Funds	0	0	256,620	256,620	0	1,854	1,854			
Gifts and Grants	68,395	0	58,545	44,629	82,311	0	82,311			
Contingency Reserve	527,876	0	12,680	0	540,556	0	540,556			
Textbook & Student Material										
Revolving	22,914	0	22,453	34,558	10,809	0	10,809			
ICC Early Childhood	146	0	0	146	0	0	0			
District Activity Funds	155,595	0	289,661	307,214	138,042	0	138,042			
Debt Service Fund										
Bond and Interest	972,307	0	1,099,431	868,037	1,203,701	0	1,203,701			
	\$	2,945,112	\$	16,899,055	\$	3,622,905	\$	218,740	\$	3,841,645

Checking and Money Market Accounts

Agency Funds

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PRATT UNIFIED SCHOOL DISTRICT NO. 382
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Pratt Unified School District No. 382 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Pratt, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

General Fund-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Debt Service Fund-To account for the accumulation of resources for and the payment of, interest and principal on general long-term debt.

Agency Funds-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

PRATT UNIFIED SCHOOL DISTRICT NO. 382
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments to the budget for the year ended June 30, 2015.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook & Student Material Revolving Fund
ICC Early Childhood Fund	District Activity Funds

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 2 - In Substance Receipt in Transit:

The District received \$458,038 subsequent to June 30, 2015, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2015.

PRATT UNIFIED SCHOOL DISTRICT NO. 382
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 3 - Defined Benefit Pension Plan:

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 South Kansas Ave., Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates. Effective July 1, 2009, KPERs has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERs member-employee contribution rate of 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERs according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

Net Pension Liability

The total pension liability for KPERs was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014, the net pension liability for KPERs was \$8,291,794,910. KPERs has determined the District's proportionate share of the net pension liability is \$8,855,061 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at www.kpers.org or can be obtained as described in the first paragraph above.

Note 4 - Contingencies:

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

Note 5 - Subsequent Events:

The District has evaluated subsequent events through December 8, 2015, the date which the financial statement was available to be issued.

PRATT UNIFIED SCHOOL DISTRICT NO. 382
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 6 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the Government. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. The rating of the District's investments is noted above.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2015.

At June 30, 2015, the District's carrying amount of deposits was \$3,979,657 and the bank balance was \$4,058,392. The bank balance is held by two banks. Of the bank balance, \$787,045 was covered by depository insurance, and the remaining \$3,271,347 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 7 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 8 - On-Behalf Payments for Fringe Benefits and Salaries:

The District recognizes as revenues and expenses contributions made by the State of Kansas to the Kansas Public Employees Retirement System (KPERS) on behalf of the District's employees. For the year ended June 30, 2015, the State made contributions of \$640,241. These contributions are recorded in the KPERS Contribution Fund as receipts and expenditures.

Note 9- Reimbursed Expenses:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

PRATT UNIFIED SCHOOL DISTRICT NO. 382
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 10 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:									
	At Risk 4 Year Old	At Risk (K-12)	Bilingual Education	Extraordinary School Program	Professional Development	Parent Education	Special Education	Vocational Education	Contingency Reserve	Total
Transfer from: General Fund	\$ 50,000	\$ 700,000	\$ 40,000	\$ 0	\$ 40,000	\$ 10,308	\$ 1,191,225	\$ 110,000	\$ 12,680	\$ 2,154,213
Supplemental General Fund	0	20,000	10,000	40,000	0	0	615,000	30,000	0	715,000
	<u>\$ 50,000</u>	<u>\$ 720,000</u>	<u>\$ 50,000</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 10,308</u>	<u>\$ 1,806,225</u>	<u>\$ 140,000</u>	<u>\$ 12,680</u>	<u>\$ 2,869,213</u>

Note 11 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

All certified employees of the District are eligible to participate in the District's early retirement program if certain eligibility requirements are met. The employee must have completed fifteen (15) years of service of which the last five (5) years were continuous, and the employee must be retired from the KPERS retirement system. Eligibility continues until their 65th birthday. Notification must be given to the District by April 1 in the year prior to the July 1 retirement date. The amount paid upon early retirement shall be determined by subtracting the base of the salary schedule from the teacher's salary for the year in which application for early retirement is made. The difference in these two figures shall be multiplied by sixty percent (60%) and then divided by twelve (12) to determine the amount that will be paid monthly for five (5) years or until the employee reaches age 65 or is deceased.

It is the policy of the District to record these benefits as expenditures when paid. Total expenditures under the program for the year ended June 30, 2015, was \$174,187 for 23 former employees.

Note 12 - Advance Refunding of Bond Obligation:

On November 1, 2012, the District issued \$8,545,000 in General Obligation Bonds with interest rates ranging from 2.00% to 2.50%. Of the issue, \$8,501,473 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the 2005 bonds. As a result, this portion of these bonds are considered defeased and not included in long-term debt below.

On March 25, 2015, the District issued \$3,820,000 in General Obligation Bonds with interest rates ranging from 2.00% to 3.00%. Of the issue, \$3,950,633 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the 2006 bonds. As a result, this portion of these bonds are considered defeased and not included in long-term debt below.

PRATT UNIFIED SCHOOL DISTRICT NO. 382
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 13 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on March 1 and September 1.

Lease payments are due annually and semi-annually.

Terms for long-term liabilities for the District for the year ended June 30, 2015 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2005 Series	4.00 - 6.50	8/1/05	9,500,000	9/1/30
2006 Series	3.00 - 6.75	2/1/06	5,000,000	9/1/23
2012 Series	2.00 - 2.50	11/1/12	8,545,000	9/1/30
2015 Series	2.00 - 3.00	3/25/15	3,820,000	9/1/30
Capital Leases				
Qualified School Construction Bonds	0.34	10/1/10	1,400,000	9/1/25
Football Field Turf	2.25	11/9/12	600,000	2/15/18

Changes in long-term liabilities for the District for the year ended June 30, 2015 were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2005 Series	\$ 585,000	\$ 0	\$ 280,000	\$ 305,000	\$ 17,800
2006 Series	4,285,000	0	3,925,000	360,000	171,514
2012 Series	8,495,000	0	50,000	8,445,000	179,579
2015 Series	0	3,820,000	0	3,820,000	0
	<u>13,365,000</u>	<u>3,820,000</u>	<u>4,255,000</u>	<u>12,930,000</u>	<u>368,893</u>
Capital Leases					
Qualified School Construction Bonds	1,126,257	0	93,855	1,032,402	74,200
Football Field Turf	402,246	0	97,461	304,785	8,824
	<u>1,528,503</u>	<u>0</u>	<u>191,316</u>	<u>1,337,187</u>	<u>83,024</u>
	<u>\$ 14,893,503</u>	<u>\$ 3,820,000</u>	<u>\$ 4,446,316</u>	<u>\$ 14,267,187</u>	<u>\$ 451,917</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Principal			Interest			Total Principal and Interest
	General Obligation Bonds	Capital Leases	Total Principal	General Obligation Bonds	Capital Leases	Total Interest	
2016	\$ 550,000	\$ 193,276	\$ 743,276	\$ 305,371	\$ 9,243	\$ 314,614	\$ 1,057,890
2017	575,000	195,501	770,501	291,032	7,018	298,050	1,068,551
2018	590,000	197,572	787,572	276,029	4,946	280,975	1,068,547
2019	635,000	93,855	728,855	262,679	2,380	265,059	993,914
2020	660,000	93,855	753,855	247,504	2,380	249,884	1,003,739
2021 - 2025	3,970,000	469,273	4,439,273	978,544	11,900	990,444	5,429,717
2026 - 2030	4,865,000	93,855	4,958,855	456,094	2,380	458,474	5,417,329
2031	1,085,000	0	1,085,000	14,400	0	14,400	1,099,400
	<u>\$ 12,930,000</u>	<u>\$ 1,337,187</u>	<u>\$ 14,267,187</u>	<u>\$ 2,831,653</u>	<u>\$ 40,247</u>	<u>\$ 2,871,900</u>	<u>\$ 17,139,087</u>

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Certified Budget	Adjustment to		Adjustment for		Total Budget for Comparison	Expenditures		Variance - Over (Under)
		Comply with Legal Max	Budget Credits	Qualifying Budget Credits	Comparison		Chargeable to Current Year		
General Fund	\$ 7,801,070	\$ (166,021)	\$ 0	\$ 0	\$ 7,635,049	\$ 7,635,049	\$ 0		\$ 0
Special Purpose Funds									
Supplemental General	2,660,192	(49,428)	0	0	2,610,764	2,610,764	0		0
At Risk (4 year Old)	50,000	0	0	0	50,000	50,000	0		0
At Risk (K-12)	720,000	0	0	0	720,000	720,000	0		0
Bilingual Education	50,000	0	6,240	6,240	56,240	56,240	0		0
Capital Outlay	1,157,600	0	0	0	1,157,600	362,041	(795,559)		(795,559)
Driver Training	23,613	0	0	0	23,613	14,373	(9,240)		(9,240)
Extraordinary School Program	135,878	0	0	0	135,878	86,015	(49,863)		(49,863)
Food Service	610,262	0	0	0	610,262	496,222	(114,040)		(114,040)
Professional Development	53,950	0	0	0	53,950	49,655	(4,295)		(4,295)
Parent Education Program	33,122	0	0	0	33,122	33,122	0		0
Special Education	2,110,034	0	0	0	2,110,034	1,780,970	(329,064)		(329,064)
Vocational Education	202,825	0	0	0	202,825	175,366	(27,459)		(27,459)
KPERS Contribution	755,215	0	0	0	755,215	640,241	(114,974)		(114,974)
Federal Funds	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	256,620	XXXXXXX		XXXXXXX
Gifts and Grants	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	44,629	XXXXXXX		XXXXXXX
Contingency Reserve	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	0	XXXXXXX		XXXXXXX
Textbook & Student Material									
Revolving	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	34,558	XXXXXXX		XXXXXXX
ICC Early Childhood	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	146	XXXXXXX		XXXXXXX
District Activity Funds	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	307,214	XXXXXXX		XXXXXXX
Debt Service Fund									
Bond and Interest	868,893	0	0	0	868,893	868,037	(856)		(856)
	<u>\$ 17,232,654</u>	<u>\$ (215,449)</u>	<u>\$ 6,240</u>	<u>\$ 6,240</u>	<u>\$ 17,023,445</u>	<u>\$ 16,221,262</u>	<u>\$ (1,445,350)</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,488,636	\$ 0	\$ 0	\$ 0
State Sources	6,061,094	7,635,049	7,801,070	(166,021)
	<u>7,549,730</u>	<u>7,635,049</u>	<u>7,801,070</u>	<u>\$ (166,021)</u>
Expenditures				
Instruction	2,750,955	2,845,636	\$ 2,882,748	\$ (37,112)
Student Support Services	155,854	150,575	76,950	73,625
Instructional Support Staff	117,241	116,366	123,325	(6,959)
General Administration	255,735	276,720	282,448	(5,728)
School Administration	606,245	597,571	569,027	28,544
Central Services	145,057	150,687	138,950	11,737
Operations & Maintenance	1,037,478	1,039,975	1,083,285	(43,310)
Student Transportation Services	320,761	303,306	330,860	(27,554)
Transfers	2,160,404	2,154,213	2,313,477	(159,264)
Adjustment to Comply with Legal Max	0	0	(166,021)	166,021
	<u>7,549,730</u>	<u>7,635,049</u>	<u>\$ 7,635,049</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,606,062	\$ 1,772,048	\$ 1,274,836	\$ 497,212
County Sources	204,940	202,932	177,834	25,098
State Sources	794,850	862,111	1,071,259	(209,148)
	<u>2,605,852</u>	<u>2,837,091</u>	<u>\$ 2,523,929</u>	<u>\$ 313,162</u>
Expenditures				
Instruction	1,557,482	1,680,279	\$ 1,668,760	\$ 11,519
Student Support Services	203,258	214,353	217,000	(2,647)
Operations and Maintenance	42,996	1,132	69,571	(68,439)
Transfers	756,500	715,000	704,861	10,139
Adjustment to Comply with Legal Max	0	0	(49,428)	49,428
	<u>2,560,236</u>	<u>2,610,764</u>	<u>\$ 2,610,764</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	45,616	226,327		
Unencumbered Cash, Beginning	90,647	136,263		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 136,263</u>	<u>\$ 362,590</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>At-Risk (4 Year Old)</u>	<u>Current Year</u>		<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual Budget</u>	
Cash Receipts			
Transfers	\$ 50,000	\$ 50,000	\$ 50,000
	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Expenditures			
Instruction	51,659	50,000	\$ 50,000
	<u>51,659</u>	<u>50,000</u>	<u>\$ 50,000</u>
Receipts Over (Under) Expenditures	(1,659)	0	
Unencumbered Cash, Beginning	1,659	0	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>	

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>At Risk Fund (K-12)</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers	\$ 720,000	\$ 720,000	\$ 720,000	\$ 0
	<u>720,000</u>	<u>720,000</u>	<u>720,000</u>	<u>0</u>
Expenditures				
Instruction	704,782	704,543	\$ 702,555	\$ 1,988
Student Transportation Services	15,218	15,457	17,445	(1,988)
	<u>720,000</u>	<u>720,000</u>	<u>\$ 720,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Bilingual Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Federal Sources	\$ 0	\$ 6,240	\$ 0	\$ 6,240
Transfers	50,000	50,000	50,000	0
	<u>50,000</u>	<u>56,240</u>	<u>\$ 50,000</u>	<u>\$ 6,240</u>
Expenditures				
Instruction	50,000	56,240	\$ 50,000	\$ 6,240
Adjustment for Qualifying Budget Credits	0	0	6,240	(6,240)
	<u>50,000</u>	<u>56,240</u>	<u>\$ 56,240</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 344,727	\$ 486,845	\$ 372,278	\$ 114,567
County Sources	28,373	41,411	34,477	6,934
State Sources	0	51,118	97,236	(46,118)
Transfers	7,600	0	0	0
	<u>380,700</u>	<u>579,374</u>	<u>\$ 503,991</u>	<u>\$ 75,383</u>
Expenditures				
Instruction	13,299	20,714	\$ 146,618	\$ (125,904)
Student Support Services	0	6,563	100,000	(93,437)
School Administration	0	1,641	100,000	(98,359)
Central Services	0	1,588	35,000	(33,412)
Operations & Maintenance	123,234	124,110	481,760	(357,650)
Transportation	0	35,826	100,000	(64,174)
Facility Acquisition & Construction Services	102,697	83,189	107,200	(24,011)
Debt Service	88,080	88,410	87,022	1,388
	<u>327,310</u>	<u>362,041</u>	<u>\$ 1,157,600</u>	<u>\$ (795,559)</u>
Receipts Over (Under) Expenditures	53,390	217,333		
Unencumbered Cash, Beginning	600,219	653,609		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 653,609</u>	<u>\$ 870,942</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 5,205	\$ 8,494	\$ 5,500	\$ 2,994
State Sources	4,675	3,720	4,250	(530)
Transfers	7,000	0	0	0
	<u>16,880</u>	<u>12,214</u>	<u>\$ 9,750</u>	<u>\$ 2,464</u>
Expenditures				
Instruction	15,467	13,181	\$ 19,523	\$ (6,342)
Operations & Maintenance	1,071	1,192	4,090	(2,898)
	<u>16,538</u>	<u>14,373</u>	<u>\$ 23,613</u>	<u>\$ (9,240)</u>
Receipts Over (Under) Expenditures	342	(2,159)		
Unencumbered Cash, Beginning	13,521	13,863		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 13,863</u>	<u>\$ 11,704</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

Extraordinary School Program Fund	Prior Year	Current Year		Variance - Over (Under)
		Actual	Actual	
Cash Receipts				
Local Sources	\$ 40,857	\$ 45,389	\$ 43,000	\$ 2,389
Transfers	47,000	40,000	48,000	(8,000)
	<u>87,857</u>	<u>85,389</u>	<u>\$ 91,000</u>	<u>\$ (5,611)</u>
Expenditures				
Instruction	71,014	66,365	\$ 81,828	\$ (15,463)
Student Support Services	16,012	0	21,155	(21,155)
School Administration	0	18,675	31,340	(12,665)
Operations & Maintenance	593	975	1,555	(580)
	<u>87,619</u>	<u>86,015</u>	<u>\$ 135,878</u>	<u>\$ (49,863)</u>
Receipts Over (Under) Expenditures	238	(626)		
Unencumbered Cash, Beginning	44,640	44,878		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 44,878</u>	<u>\$ 44,252</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 222,024	\$ 193,376	\$ 189,470	\$ 3,906
State Sources	5,829	5,456	4,992	464
Federal Sources	312,538	314,786	293,313	21,473
Transfers	80,000	0	50,000	(50,000)
	<u>620,391</u>	<u>513,618</u>	<u>\$ 537,775</u>	<u>\$ (24,157)</u>
Expenditures				
Operations & Maintenance	18,854	20,614	\$ 20,000	\$ 614
Food Service Operation	596,061	475,608	<u>590,262</u>	<u>(114,654)</u>
	<u>614,915</u>	<u>496,222</u>	<u>\$ 610,262</u>	<u>\$ (114,040)</u>
Receipts Over (Under) Expenditures	5,476	17,396		
Unencumbered Cash, Beginning	67,011	72,487		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 72,487</u>	<u>\$ 89,883</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Professional Development Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 40,000	\$ 40,000	\$ 40,000	\$ 0
	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>
Expenditures				
Instructional Support Staff	36,676	49,655	\$ 43,950	\$ 5,705
Other Supplemental Services	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>(10,000)</u>
	<u>36,676</u>	<u>49,655</u>	<u>\$ 53,950</u>	<u>\$ (4,295)</u>
Receipts Over (Under) Expenditures	3,324	(9,655)		
Unencumbered Cash, Beginning	10,626	13,950		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 13,950</u>	<u>\$ 4,295</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Parent Education Program Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 2,740	\$ 2,740	\$ 2,740	\$ 0
State Sources	20,074	20,074	20,074	0
Transfers	10,308	10,308	10,308	0
	<u>33,122</u>	<u>33,122</u>	<u>\$ 33,122</u>	<u>\$ 0</u>
Expenditures				
Student Support Services	31,916	32,782	\$ 33,122	\$ (340)
Instructional Support Staff	1,206	340	0	340
	<u>33,122</u>	<u>33,122</u>	<u>\$ 33,122</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 23,793	\$ 10,421	\$ 0	\$ 10,421
Transfers	1,658,674	1,806,225	1,910,030	(103,805)
	<u>1,682,467</u>	<u>1,816,646</u>	<u>\$ 1,910,030</u>	<u>\$ (93,384)</u>
Expenditures				
Instruction	1,607,916	1,758,909	\$ 2,073,089	\$ (314,180)
Student Transportation Services	31,209	22,061	36,945	(14,884)
	<u>1,639,125</u>	<u>1,780,970</u>	<u>\$ 2,110,034</u>	<u>\$ (329,064)</u>
Receipts Over (Under) Expenditures	43,342	35,676		
Unencumbered Cash, Beginning	156,662	200,004		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 200,004</u>	<u>\$ 235,680</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Vocational Education Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Federal Sources	\$ 3,000	\$ 681	\$ 0	\$ 681
Transfers	165,000	140,000	140,000	0
	<u>168,000</u>	<u>140,681</u>	<u>\$ 140,000</u>	<u>\$ 681</u>
Expenditures				
Instruction	123,645	167,248	\$ 185,600	\$ (18,352)
School Administration	16,535	8,118	17,225	(9,107)
	<u>140,180</u>	<u>175,366</u>	<u>\$ 202,825</u>	<u>\$ (27,459)</u>
Receipts Over (Under) Expenditures	27,820	(34,685)		
Unencumbered Cash, Beginning	35,005	62,825		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 62,825</u>	<u>\$ 28,140</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 651,047	\$ 640,241	\$ 755,215	\$ (114,974)
	<u>651,047</u>	<u>640,241</u>	<u>\$ 755,215</u>	<u>\$ (114,974)</u>
Expenditures				
Instruction	436,202	428,962	\$ 505,994	\$ (77,032)
Student Support Services	32,553	32,012	37,761	(5,749)
Instructional Support Staff	19,532	19,207	22,657	(3,450)
General Administration	19,532	19,207	22,657	(3,450)
School Administration	58,594	57,622	67,969	(10,347)
Central Services	6,509	6,402	7,552	(1,150)
Operations & Maintenance	55,598	51,219	60,417	(9,198)
Student Transportation Services	9,507	12,805	15,104	(2,299)
Food Service Operation	13,020	12,805	15,104	(2,299)
	<u>651,047</u>	<u>640,241</u>	<u>\$ 755,215</u>	<u>\$ (114,974)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Bond and Interest Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Local Sources	\$ 671,847	\$ 817,829	\$ 593,941	\$ 223,888
County Sources	90,187	90,446	73,629	16,817
State Sources	181,043	191,156	191,156	0
	<u>943,077</u>	<u>1,099,431</u>	<u>\$ 858,726</u>	<u>\$ 240,705</u>
Expenditures				
Debt Service	858,286	868,037	\$ 868,893	\$ (856)
	<u>858,286</u>	<u>868,037</u>	<u>\$ 868,893</u>	<u>\$ (856)</u>
Receipts Over (Under) Expenditures	84,791	231,394		
Unencumbered Cash, Beginning	887,516	972,307		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 972,307</u>	<u>\$ 1,203,701</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Federal Funds</u>			
		Prior Year Actual	Current Year Actual
Cash Receipts			
Federal Sources		\$ 215,347	\$ 256,620
		<u>215,347</u>	<u>256,620</u>
Expenditures			
Instruction		215,347	245,362
Student Support Services		0	658
School Administration		0	10,600
		<u>215,347</u>	<u>256,620</u>
Receipts Over (Under) Expenditures		0	0
Unencumbered Cash, Beginning		0	0
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending		<u>\$ 0</u>	<u>\$ 0</u>

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 43,033	\$ 58,545
	<u>43,033</u>	<u>58,545</u>
Expenditures		
Instruction	22,144	43,986
Instructional Support Services	0	643
	<u>22,144</u>	<u>44,629</u>
Receipts Over (Under) Expenditures	20,889	13,916
Unencumbered Cash, Beginning	47,506	68,395
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 68,395</u>	<u>\$ 82,311</u>

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Contingency Reserve Fund</u>		
	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 81,322	\$ 12,680
	<u>81,322</u>	<u>12,680</u>
Expenditures		
Operations and Maintenance	<u>53,714</u>	<u>0</u>
	<u>53,714</u>	<u>0</u>
Receipts Over (Under) Expenditures	27,608	12,680
Unencumbered Cash, Beginning	500,268	527,876
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 527,876</u>	<u>\$ 540,556</u>

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 25,080	\$ 22,453
	<u>25,080</u>	<u>22,453</u>
Expenditures		
Instruction	29,691	34,558
	<u>29,691</u>	<u>34,558</u>
Receipts Over (Under) Expenditures	(4,611)	(12,105)
Unencumbered Cash, Beginning	27,525	22,914
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 22,914</u>	<u>\$ 10,809</u>

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

ICC Early Childhood Fund

	Prior Year Actual	Actual
Cash Receipts		
Local Sources	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures		
Instruction	0	146
	<u>0</u>	<u>146</u>
Receipts Over (Under) Expenditures	0	(146)
Unencumbered Cash, Beginning	146	146
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 146</u>	<u>\$ 0</u>

PRATT UNIFIED SCHOOL DISTRICT NO. 382
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Pratt High School				
Coffee Club	\$ 708	\$ 194	\$ 795	\$ 107
Debate	494	144	225	413
FCA	976	0	0	976
FCCLA	448	0	0	448
FBLA	3,932	170	1,964	2,138
Foreign Frogs	276	1,988	2,096	168
Forensics	2,663	2,365	1,601	3,427
GEC - Life	1,138	0	0	1,138
GEC-Bakery	66	0	0	66
Jag Club	0	2,183	1,302	881
Kays	889	2,537	3,139	287
Math Club	3,351	918	2,577	1,692
NFL	973	56	451	578
National Honor Society	41	1,236	727	550
Pep Club	558	1,421	1,701	278
SADD	14	0	0	14
Science Club	0	25	0	25
Student Council	2,109	2,346	1,887	2,568
TSA	294	0	165	129
Weightlifting	2,963	5,100	3,224	4,839
Cheerleaders	3,057	17,289	18,334	2,012
Class of 2012	114	0	0	114
Class of 2013	1,069	0	0	1,069
Class of 2014	539	272	0	811
Class of 2015	1,704	2,897	4,601	0
Class of 2016	799	760	0	1,559
Class of 2017	340	410	18	732
Class of 2018	0	295	0	295
Art	2,707	2,076	1,572	3,211
Band	2,358	2,645	3,079	1,924
Photo Lab	2,350	30	81	2,299
Vocal	2,951	7,062	5,411	4,602
Pratt High Singers	681	932	490	1,123
LMS Transfers	0	805	805	0
Faculty Fund	399	163	319	243
Vending Faculty	0	750	561	189
Sales Tax	0	4,800	4,800	0
	<u>40,961</u>	<u>61,869</u>	<u>61,925</u>	<u>40,905</u>

PRATT UNIFIED SCHOOL DISTRICT NO. 382
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Liberty Middle School				
Art Club	\$ 2,191	\$ 0	\$ 2,191	\$ 0
Band Club	182	0	182	0
Builders Club	2,180	222	387	2,015
Cheerleaders	2,053	8,483	9,190	1,346
Faculty Courtesy	3,321	0	54	3,267
Gate Club	86	0	0	86
Greenback Club	20,636	19,664	21,096	19,204
Memory Book Club	2,511	1,905	2,427	1,989
5th Grade	1,492	401	824	1,069
	<u>34,652</u>	<u>30,675</u>	<u>36,351</u>	<u>28,976</u>
Memorials				
Etta & Cora Gray Elem	3,244	1	0	3,245
Rilla A McCaslin Memorial	5,481	10	0	5,491
Kerr Family Charitable Tr	2,251	0	0	2,251
Brenda Forbes Scholshp	1,151	1	0	1,152
	<u>12,127</u>	<u>12</u>	<u>0</u>	<u>12,139</u>
Payroll Deduction Account	<u>51,467</u>	<u>1,063,821</u>	<u>1,059,296</u>	<u>55,992</u>
Total Agency Funds	<u>\$ 139,207</u>	<u>\$ 1,156,377</u>	<u>\$ 1,157,572</u>	<u>\$ 138,012</u>

PRATT UNIFIED SCHOOL DISTRICT NO. 382
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Unencumbered Cash Balance	Prior Year		Expenditures	Unencumbered Cash Balance	Add		Ending Cash Balance
		Encumbrances	Canceled			Encumbrances	and Accounts Payable	
Pratt High School								
Concessions	\$ 9,869	\$ 0	\$ 30,821	\$ 33,728	\$ 6,962	\$ 0	\$ 0	\$ 6,962
Library	199	0	661	373	487	0	0	487
Prom	2,440	0	11,454	12,423	1,471	0	0	1,471
Publications	15,735	0	7,785	8,931	14,589	0	0	14,589
Reading Intervention	26	0	0	0	26	0	0	26
Renaissance Fair	176	0	0	0	176	0	0	176
Robotics	153	0	0	0	153	0	0	153
Science Olympiads	1,191	0	2,719	727	3,183	0	0	3,183
Band Boosters	34,516	0	54,305	77,211	11,610	0	0	11,610
Online Testing	15,413	0	505	6,136	9,782	0	0	9,782
Activity Director	6,814	0	58,685	52,636	12,863	0	0	12,863
Activity Tickets	0	0	1,200	1,200	0	0	0	0
Entry Fees	0	0	100	100	0	0	0	0
Marketing	0	0	13,185	1,078	12,107	0	0	12,107
Baseball	0	0	2,100	1,950	150	0	0	150
Basketball-boys	1,042	0	1,034	1,317	759	0	0	759
Basketball - girls	1,265	0	977	2,207	35	0	0	35
Cross Country	970	0	550	1,100	420	0	0	420
Football	3,126	0	670	3,782	14	0	0	14
Golf - girls	1,303	0	125	122	1,306	0	0	1,306
Softball	1,957	0	7,177	7,915	1,219	0	0	1,219
Tennis - boys	359	0	342	701	0	0	0	0
Tennis - girls	0	0	803	803	0	0	0	0
Track	92	0	2,392	2,024	460	0	0	460
Volleyball	2,218	0	477	1,538	1,157	0	0	1,157
Wrestling	0	0	2,299	1,905	394	0	0	394
PE Uniforms	1,406	0	2,024	1,119	2,311	0	0	2,311
Vending Milk	517	0	833	709	641	0	0	641
Vending Pop	200	0	483	412	271	0	0	271
Cafeteria	6	0	572	578	0	0	0	0
Eco Meet	205	0	0	60	145	0	0	145
Computer Rental	20,285	0	9,335	10,565	19,055	0	0	19,055
	121,483	0	213,613	233,350	101,746	0	0	101,746

PRATT UNIFIED SCHOOL DISTRICT NO. 382
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add		Ending Cash Balance
						Encumbrances and Accounts Payable		
Liberty Middle School								
Library	\$ 755	\$ 0	\$ 341	\$ 945	\$ 151	\$ 0	\$ 0	151
Petty Cash Athletic	0	0	6,849	6,849	0	0	0	0
Petty Cash Income	0	0	500	500	0	0	0	0
General	352	0	11,248	7,838	3,762	0	0	3,762
Padlocks	610	0	0	610	0	0	0	0
PHS Activity Tickets	2	0	298	300	0	0	0	0
Meals	0	0	0	0	0	0	0	0
Wood Shop Fees	500	0	130	500	130	0	0	130
CAPS	420	0	0	420	0	0	0	0
Textbooks	0	0	1,306	1,306	0	0	0	0
	<u>2,639</u>	<u>0</u>	<u>20,672</u>	<u>19,268</u>	<u>4,043</u>	<u>0</u>	<u>0</u>	<u>4,043</u>

PRATT UNIFIED SCHOOL DISTRICT NO. 382
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add		Ending Cash Balance
						Encumbrances and Accounts Payable		
Southwest Elementary School								
Lyceum	\$ 0	0	3	3	\$ 0	0	\$ 0	0
Meals	0	0	1,143	1,143	0	0	0	0
Petty Cash	15	0	1,688	1,688	15	0	0	15
Book Usage	(15)	0	1,316	1,316	(15)	0	0	(15)
Faculty Fund	264	0	1,731	1,771	224	0	0	224
Technology	1,432	0	1,975	8	3,399	0	0	3,399
Kids for SW	20,441	0	31,984	33,227	19,198	0	0	19,198
Library	926	0	209	15	1,120	0	0	1,120
Yearbook	749	0	3,190	3,288	651	0	0	651
O.W.L.S.	7,661	0	0	0	7,661	0	0	7,661
Beyond the Bell	0	0	12,137	12,137	0	0	0	0
	<u>31,473</u>	<u>0</u>	<u>55,376</u>	<u>54,596</u>	<u>32,253</u>	<u>0</u>		<u>32,253</u>
Total District Activity Funds	\$ <u>155,595</u>	\$ <u>0</u>	\$ <u>289,661</u>	\$ <u>307,214</u>	\$ <u>138,042</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>138,042</u>

FEDERAL AWARD INFORMATION



BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

INDEPENDENT AUDITORS' REPORT

**Board of Education
Pratt Unified School District No. 382
Pratt, Kansas**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Pratt Unified School District No. 382, Pratt, Kansas**, as of and for the year ended **June 30, 2015**, and the related notes to the financial statement, which collectively comprise **Pratt Unified School District No. 382, Pratt, Kansas'** basic financial statement, and have issued our report thereon dated December 8, 2015. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Pratt Unified School District No. 382, Pratt, Kansas'** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Pratt Unified School District No. 382, Pratt, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Pratt Unified School District No. 382, Pratt, Kansas'** internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

**Board of Education
Pratt Unified School District No. 382**

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Pratt Unified School District No. 382, Pratt, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
December 8, 2015



BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON
INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

INDEPENDENT AUDITORS' REPORT

Board of Education

Pratt Unified School District No. 382

Pratt, Kansas

Report on Compliance for Each Major Federal Program

We have audited **Pratt Unified School District No. 382, Pratt, Kansas'** compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of **Pratt Unified School District No. 382, Pratt, Kansas'** major federal programs for the year ended **June 30, 2015**. **Pratt Unified School District No. 382, Pratt, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of **Pratt Unified School District No. 382, Pratt, Kansas'** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Pratt Unified School District No. 382, Pratt, Kansas'** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of **Pratt Unified School District No. 382, Pratt, Kansas'** compliance.

**Board of Education
Pratt Unified School District No. 382**

Opinion on Each Major Federal Program

In our opinion, **Pratt Unified School District No. 382, Pratt, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended **June 30, 2015**.

Report on Internal Control Over Compliance

Management of **Pratt Unified School District No. 382, Pratt, Kansas** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered **Pratt Unified School District No. 382, Pratt, Kansas'** internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **Pratt Unified School District No. 382, Pratt, Kansas'** internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weakness may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
December 8, 2015

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

Grant Title	Federal CFDA No.	Program Amount	Unencumbered		Receipts	Expenditures	Unencumbered Cash 6-30-15
			7-1-14	Cash			
(Passes Through Kansas Department of Education)							
Department of Agriculture							
Child Nutrition Cluster-Cluster							
School Breakfast Program	10.553	\$ 46,865					
National School Lunch Program	10.555	257,799					
Special Milk Program for Children	10.556	448					
Summer Food Service Program for Children	10.559	9,674					
		<u>314,786</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>314,786</u>	<u>\$ 314,786</u>	<u>\$ 0</u>
Department of Education							
Title I Grants to Local Education Agencies	84.010	178,978	0		178,978	178,978	0
Carl Perkins	84.011	34,500			34,500	34,500	0
Improving Teacher Quality State Grants	84.367	43,142	0		43,142	43,142	0
		<u>256,620</u>	<u>0</u>		<u>256,620</u>	<u>256,620</u>	<u>0</u>
(Passes Through ESSDACK)							
Department of Education							
Career and Technical Education-Basic Grants to States	84.048	681	0		681	681	0
English Language Acquisition State Grants	84.365	6,240	0		6,240	6,240	0
		<u>6,921</u>	<u>0</u>		<u>6,921</u>	<u>6,921</u>	<u>0</u>
Total Federal Financial Assistance		<u>\$ 578,327</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 578,327</u>	<u>\$ 578,327</u>	<u>\$ 0</u>

**PRATT UNIFIED SCHOOL DISTRICT NO. 382
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015**

Note 1 - Basis of Presentation:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Pratt Unified School District No. 382, Pratt, Kansas**, and is prepared on the basis of accounting as described in Note 1 of the notes to the financial statement. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

**PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015**

SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on the financial statement of **Pratt Unified School District No. 382, Pratt, Kansas**.
2. No significant deficiencies or material weaknesses were reported in the Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statement of **Pratt Unified School District No. 382, Pratt, Kansas**, were disclosed during the audit.
4. No significant deficiencies or material weakness were reported in the Report Of Compliance for Each Major Program; Report On Internal Control Over Compliance; And Report on Schedule of Expenditures of Federal Awards Required By OMB Circular A-133.
5. The independent auditors' report on compliance for the major federal award programs for **Pratt Unified School District No. 382, Pratt, Kansas**, expresses an unmodified opinion on all major federal programs.
6. There were no audit findings relative to the major federal award programs for **Pratt Unified School District No. 382, Pratt, Kansas**.
7. The programs tested as major programs were:

Child Nutrition Cluster-Cluster	
School Breakfast Program	10.553
National School Lunch Program	10.555
Special Milk Program for Children	10.556
Summer Food Service Program for Children	10.559
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. **Pratt Unified School District No. 382, Pratt, Kansas**, was determined not to be a low-risk auditee.

**PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015**

There are no prior audit findings.